



## San Bernardino LAFCO Fiscal Indicators

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### County Service Area 40 (Elephant Mountain)

Report Created:1/22/2018

County Service Area 40 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following function: TV translator. The district has one employee. CSA 40 provides television broadcast from Elephant Mountain near Daggett and Newberry Springs to a 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is funded by property taxes and rental income. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



## County Service Area 40 (Elephant Mountain)

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### Change in Assessed Value

#### Description

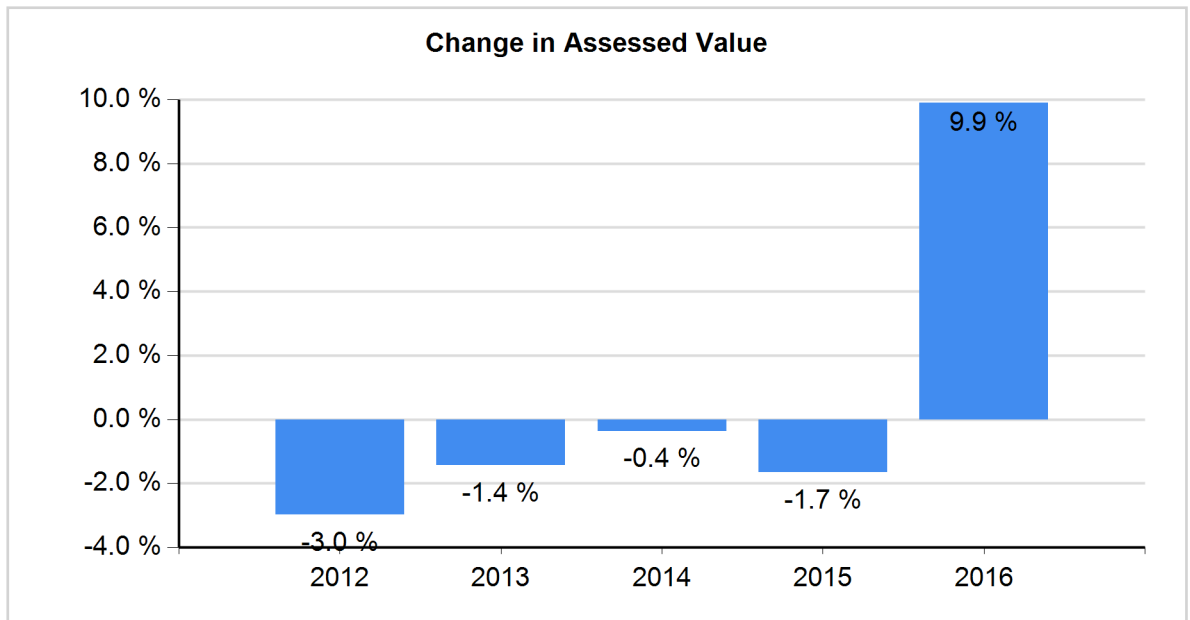
There is a correlation between assessed property value and the receipt of the general property tax levy.

#### Formula:

change in tax roll  
value/beginning tax  
roll value

#### Source:

County Auditor -  
Agency Net  
Valuations



2012	2013	2014	2015	2016
(\$43,898,282)	(\$20,916,877)	(\$5,358,889)	(\$23,630,997)	\$156,165,112
\$1,470,301,169	\$1,449,384,292	\$1,444,025,403	\$1,420,394,406	\$1,576,559,518
-3.0%	-1.4%	-0.4%	-1.7%	9.9%

#### Agency Response



## County Service Area 40 (Elephant Mountain)

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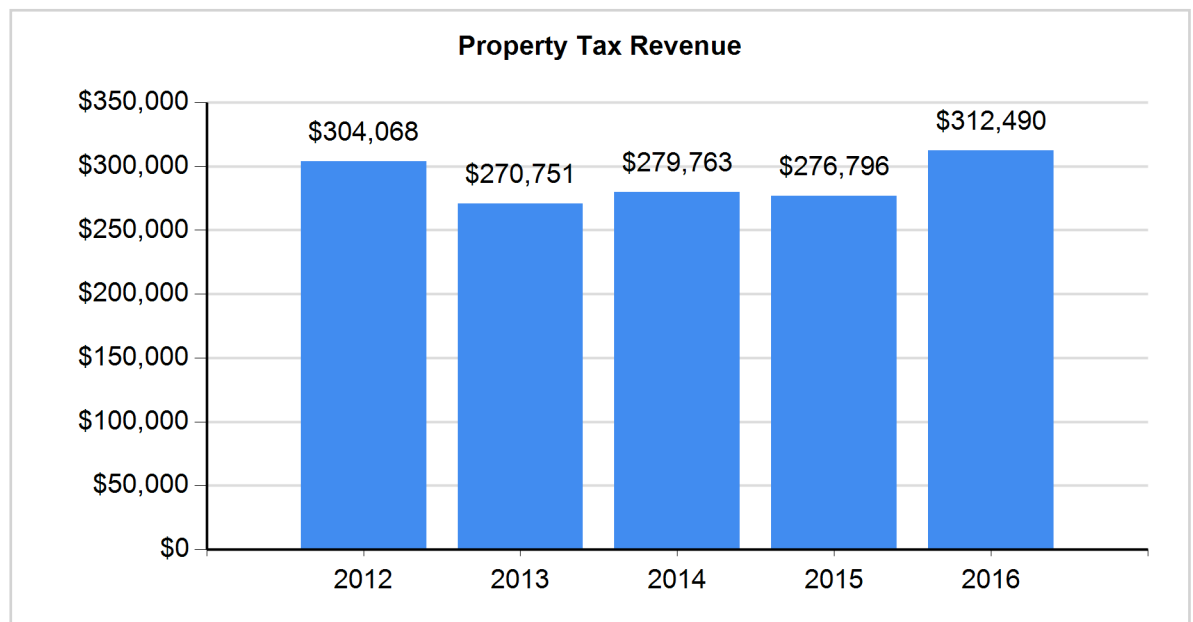
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## County Service Area 40 (Elephant Mountain)

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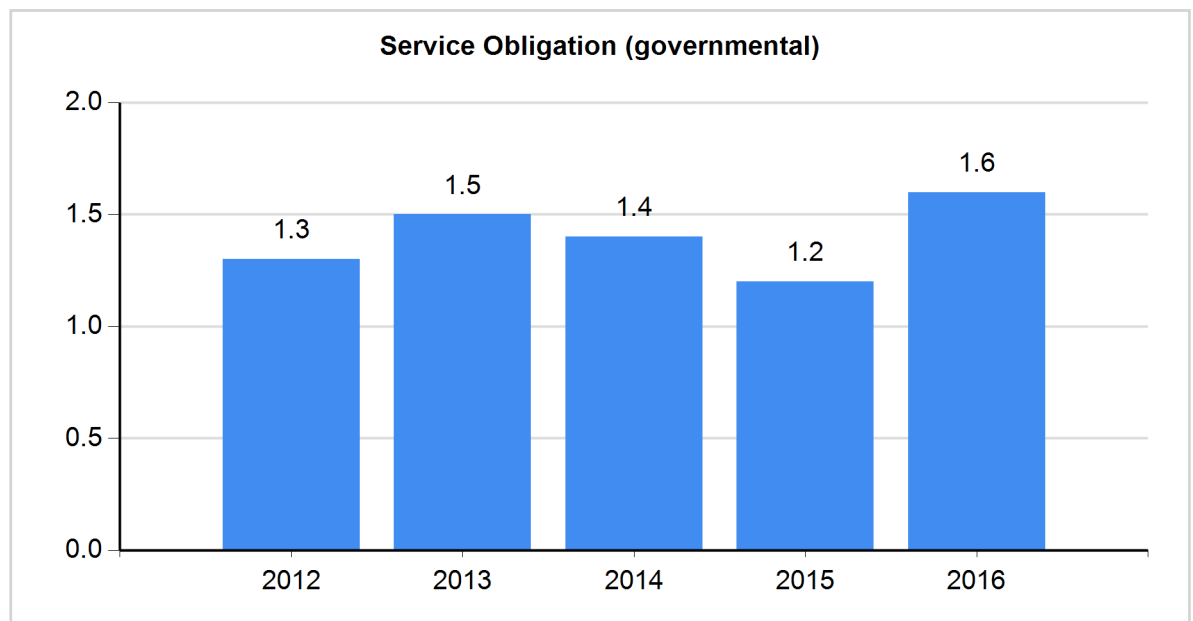
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$403,132	\$455,779	\$350,485	\$359,814	\$388,465
\$309,683	\$314,086	\$244,190	\$306,701	\$245,852
1.3	1.5	1.4	1.2	1.6

#### Agency Response



## County Service Area 40 (Elephant Mountain)

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### Liquidity

#### Description

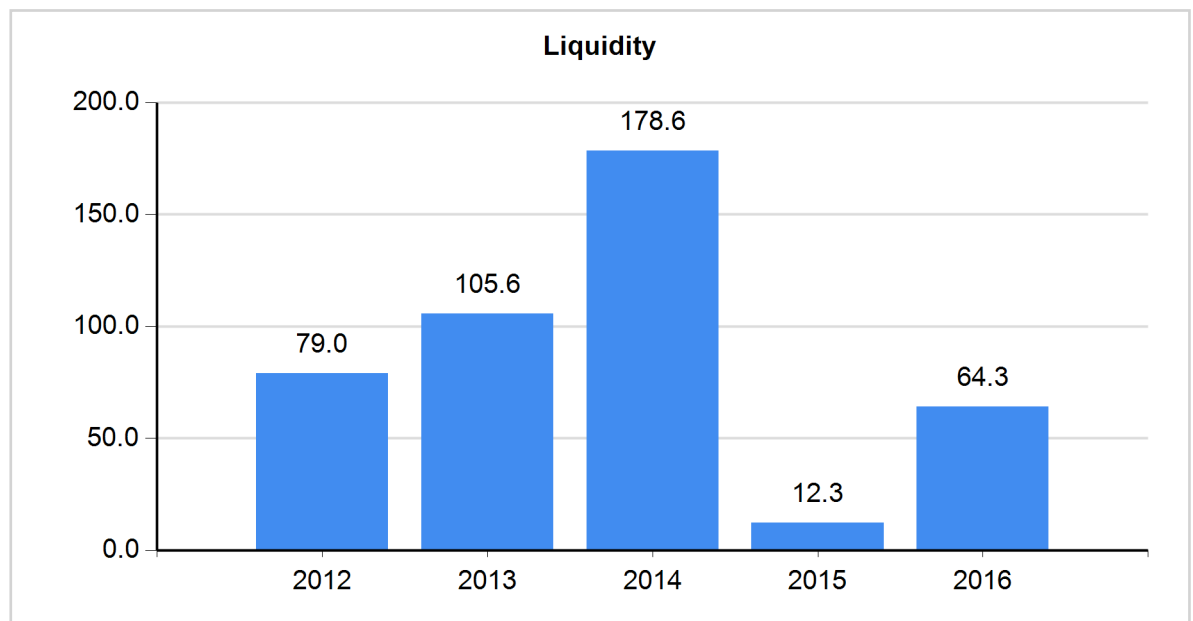
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$792,529	\$945,591	\$1,045,443	\$1,215,897	\$1,289,256
\$10,033	\$8,956	\$5,853	\$99,229	\$20,039
79.0	105.6	178.6	12.3	64.3

### Agency Response